ALABAMA DEPARTMENT OF REVENUE Property Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-4-1-.09

Valuation of Aircraft

INTENDED ACTION:

Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to clarify the procedures for the valuation of aircraft when using the purchase price as the basis of valuation.

RULE NO. & TITLE

810-4-1-.18

Synchronization of Taxation and Registration System -

Assessment Procedures

INTENDED ACTION:

Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to revise the procedures for the valuation of new year model motor vehicles when no average retail value is available.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 1:30 p.m. on Wednesday, August 12, 2015, Room 1203, First Floor, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at http://revenue.alabama.gov/analysis/upcoming-rule-hearings.cfm

All interested parties may present their views in writing to the Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132 at any time during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Wednesday, August 12, 2015

CONTACT PERSON AT AGENCY:

Patricia Thomas Alabama Department of Revenue 4131 Gordon Persons Building Montgomery, Alabama 36132 (334) 242-1380

> Michael D. Gamble, Secretary Alabama Department of Revenue

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